

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

In re:

G-I HOLDINGS INC., et al.,

Debtors.

Civil Action No. 02-3082 (SRC)

UNITED STATES,

Plaintiff,

v.

G-I HOLDINGS INC., et al.,

Defendants.

Bankr. Case Nos.
01-30135 (RG)
01-38790 (RG)
(Jointly Administered)

ORDER OF JUDGMENT

CHESLER, District Judge

This Court having conducted a bench trial and having stated its findings of fact and conclusions of law in the accompanying Opinion, pursuant to Federal Rule of Civil Procedure 52(a), and good cause appearing,

IT IS on this 14th day of December, 2009

ORDERED that Debtors' Objection to the Government's proof of claim concerning the 1990 Transactions is hereby **SUSTAINED**; and it is further

ORDERED that, pursuant to Federal Rule of Civil Procedure 58, Judgment on Debtors' Objection to the Government's proof of claim concerning the 1990 Transactions is entered in favor of Defendants.

s/ Stanley R. Chesler
STANLEY R. CHESLER, U.S.D.J.